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REMARKS

Favorable reconsideration of this application is also respectfully requested in view of the claim amendments and following remarks. By virtue of the amendments above, Claims 1, 7, and 14-35 have been amended without prejudice or disclaimer of the subject matter contained therein. Currently, therefore, Claims 1-35 remain pending in the present

application, of which, Claims 1, 7, 14, 18, 24, and 35 are independent.

No new matter has been introduced by way of the claim amendments; entry thereof is

therefore respectfully requested.

Drawings

The Official Action does not indicate as to whether the Formal Drawings submitted

on February 17, 2004 have been accepted. Applicants will assume that the Formal Drawings

have been accepted because the Official Action does not cite to any specific errors or

omissions pertaining to the Formal Drawings. Should this assumption be in error, the

Examiner is respectfully requested to inform the Applicants of any potential objections in the

next communication.

Claim Rejection Under 35 U.S.C. \$101

The Official Action sets forth a rejection of Claim 35 as allegedly being directed to

non-statutory subject matter. Claim 35 has been amended to state that the "transaction-tax-

related software application [is] embedded on a computer readable medium", which

comprises a tangible medium. As such, the Examiner is respectfully requested to withdraw

the rejection of Claim 35.

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Claim Rejections Under 35 U.S.C. \$112, second paragraph

The Official Action sets forth a rejection of Claims 15-17, 19-23, and 25-34 as allegedly being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. More particularly, the Official Action asserted that the preambles of Claims 15-17, 19-23, and 25-34 were directed to elements that differed from the preambles of their respective base claims. By virtue of the amendments above, the preambles of Claims 15-17, 19-23, and 25-34 have been amended to be consistent with their respective base claims. Accordingly, the Examiner is respectfully requested to withdraw the rejection of Claims 15-17, 19-23, and 25-34.

Claim Rejection Under 35 U.S.C. §102

The test for determining if a reference anticipates a claim, for purposes of a rejection under 35 U.S.C. § 102, is whether the reference discloses all the elements of the claimed combination, or the mechanical equivalents thereof functioning in substantially the same way to produce substantially the same results. As noted by the Court of Appeals for the Federal Circuit in *Lindemann Maschinenfabrick GmbH v. American Hoist and Derrick Co.*, 221 USPQ 481, 485 (Fed. Cir. 1984), in evaluating the sufficiency of an anticipation rejection under 35 U.S.C. § 102, the Court stated:

Anticipation requires the presence in a single prior art reference disclosure of each and every element of the claimed invention, arranged as in the claim.

Therefore, if the cited reference does not disclose each and every element of the claimed invention, then the cited reference fails to anticipate the claimed invention and, thus, the claimed invention is distinguishable over the cited reference.

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Claims 1-35 have been rejected under 35 U.S.C. § 102(e) as allegedly being anticipated by the disclosure contained in U.S. Patent Application Serial No. 2003/0093320 to Sullivan. This rejection is respectfully traversed because the present invention as set forth in independent Claims 1, 7, 14, 18, 24, and 35 and the claims that depend therefrom are patentably distinguishable over the disclosure contained in Sullivan.

The Official Action alleges that paragraph 37 of Sullivan discloses that transactionrelated data is exchanged "with at least a second transaction tax related application according
to a standardized interface data model for those applications, wherein the applications are
located on different machines." Paragraph 37 of Sullivan merely states that the transaction
tax compliance system 200 includes a number of elements that "may be present and
operating on one or more computers or other devices acting as a server computer for the
transaction." It is not at all clear, however, as to how the Official Action arrives at this
conclusion.

Clearly, the Official Action has not asserted as to which element or description in paragraph 37 of Sullivan corresponds to a standardized transaction-tax interface data model as recited in Claims 1, 7, 14, 18, 24, and 35 of the present invention. In addition, the Official Action has not proven that Sullivan discloses a standardized transaction-tax interface data model that provides an interface model which enables communications between a first transaction-tax-related application and a second transaction-tax-related application as set forth, for instance, in Claim 1 of the present invention.

As such, the Official Action has failed to establish that Sullivan anticipates the claimed invention as set forth in Claims 1, 7, 14, 18, 24, and 35. The Examiner is thus respectfully requested to withdraw the rejection of Claims 1, 7, 14, 18, 24, and 35 as

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allegedly being anticipated by the disclosure contained in Sullivan, and to allow these claims. Claims 2-6, 8-13, 15-17, 19-23, and 25-34 are also allowable over the disclosure contained in Sullivan at least by virtue of their respective dependencies upon allowable Claims 1, 7, 14, 18, and 24.

It is also respectfully submitted that the proposed rejections of Claims 2-6, 8-13, 15-17, 19-23, and 25-34 are improper because the Official Action has failed to particularly point out the particular sections in Sullivan that the Official Action alleges discloses the features of these claims. The rejections set forth in the Official Action are also improper because they do not provide the Applicants with a reasonable manner in which to respond to the alleged rejections. For instance, with respect to Claims 2, 3, 5, and 6, the Official Action merely states "each of the two transaction tax applications uses its own (different) application-specific data model since it handles different data, and the data elements of the respective data models are mapped to the interface data model" without indicating which section of Sullivan actually discloses this limitation.

For at least the foregoing reasons, the Examiner is respectfully requested to withdraw the rejections of Claims 2, 3, 5, and 6.

Conclusion

In light of the foregoing, withdrawal of the rejections of record and allowance of this application are earnestly solicited.

Should the Examiner believe that a telephone conference with the undersigned would assist in resolving any issues pertaining to the allowability of the above-identified application, please contact the undersigned at the telephone number listed below. Please

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grant any required extensions of time and charge any fees due in connection with this request to deposit account no. 08-2025.

Respectfully submitted,

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Dated: May 16, 2005

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